



City of Cincinnati Income Tax Bureau

Tax on Athletes and Entertainers

Effective November 12, 2003



Mission Statement

- ✓ The purpose of the T.E.A.M (Taxation of Entertainers and Athletes Management) is to collect the proper amount of tax revenue and account for the income tax related to the Amended Code Sections 311-3-E1 and 311-15 at the least cost; to serve the public with an ongoing improvement of our services while performing in a manner warranting the highest degree of public confidence in our integrity, efficiency and fairness.



The Taxation of Entertainment and Athletes Management Team

▼ Ted Nussman

- Deputy Tax Commissioner

- Team Leader (513) 352-3821
- Professional Athletes

▼ Susan Miller

- Accountant

- Senior Staff Member (513) 352-3853
- Entertainers



Background Summary

- ✓ Itinerant Rule-Hand out A
- ✓ House Bill 477- State mandated Uniformity
- ✓ 12 Day Rule-Ohio's version- Hand out B
 - Cincinnati's version-Athletes and entertainers were exempt under 12 day rule.
- ✓ Dec. 18, 2002 Law- Hand out C and Hand out D

New Developments

✓ Net Income Method

- Regulation R-31G 4 c 3
- Request for Reduction Form RFR1

✓ Minimum Requirement Amount

- Regulation R-31G 4 c 4



Who is Affected?

- Athletic Teams, Players, Coaches and other employees that travel with the teams.
- Entertainment Venues, Theatres, Clubs, Bars, Associations, etc.
- Promoters, Organizers and Participants of Entertainment and Athletic Events and their employees.
- Others as may be defined.



Withholding Agent's Duties

- Withhold Cincinnati tax at a rate of 2.1% on Gross Payments to Performers.
- Complete Form CIT-AE (Hand out E) and submit with payment to CIT. (Hand out E1)
 - Two copies to the performer. Retain copy for records.
- Form and Payment due by 15th day of the month following the performance.
- Annual Summary Form CIT-AES (Hand out F) due by February 15th of the following year.



Performer's Duties

- There is no filing requirement if the only source of income earned in Cincinnati is reported on CIT-AE and withheld at a rate of 2.1%.
- Performers may file a net profit return Form R to claim deductions for expenses. Please include copies of the Form CIT-AE to claim credit for the withholding tax paid on your behalf.

THE END

Please contact us if you have
any questions or need
additional information.